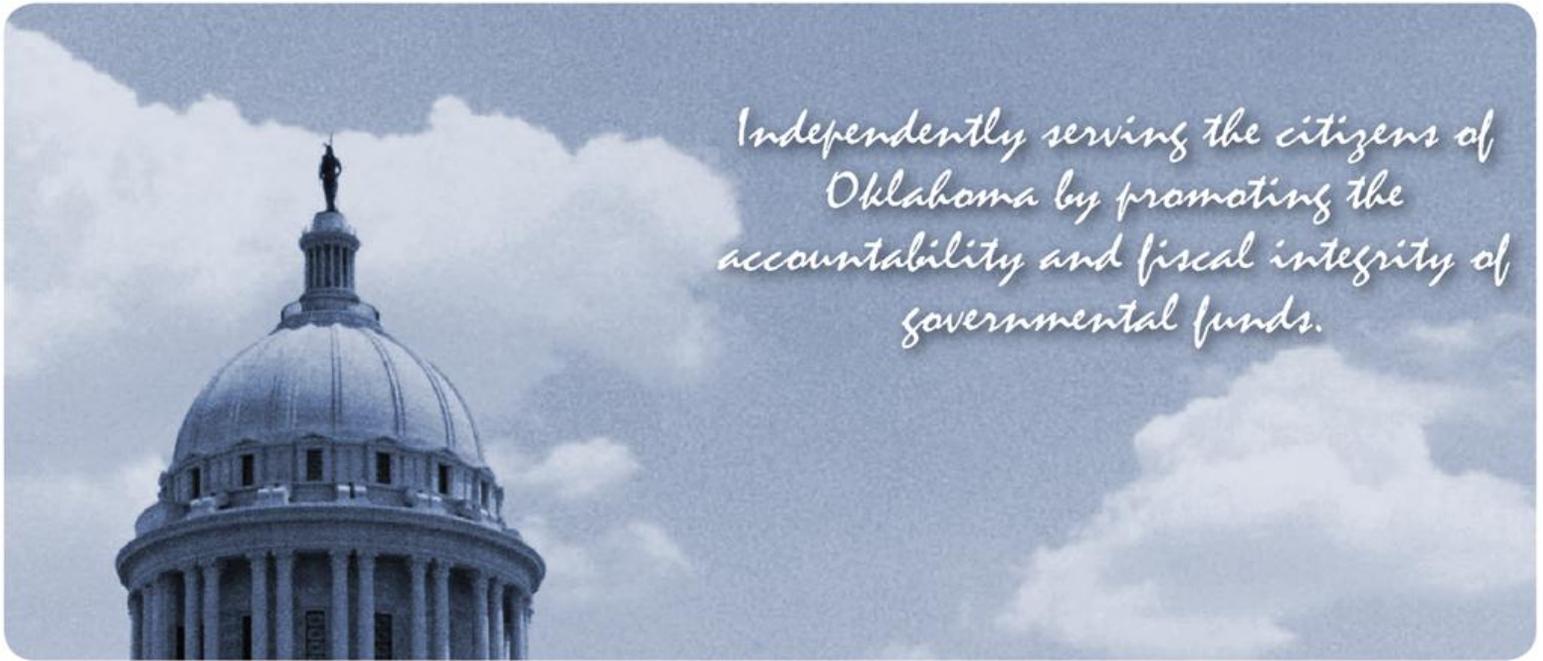


COUNTY AUDIT

GARVIN COUNTY

For the fiscal year ended June 30, 2012



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**GARVIN COUNTY, OKLAHOMA
FINANCIAL STATEMENT
AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

June 17, 2014

TO THE CITIZENS OF
GARVIN COUNTY, OKLAHOMA

Transmitted herewith is the audit of Garvin County, Oklahoma for the fiscal year ended June 30, 2012. The audit was conducted in accordance with 19 O.S. § 171.

A report of this type can be critical in nature. Failure to report commendable features in the accounting and operating procedures of the entity should not be interpreted to mean that they do not exist.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**GARVIN COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

TABLE OF CONTENTS

INTRODUCTORY SECTION (Unaudited)

Statistical Information.....	iii
County Officials.....	iv
Ad Valorem Tax Distribution	v
Assessed Value of Property Trend Analysis.....	vi
County Payroll Expenditures Analysis	vii
County General Fund Analysis	ix
County Highway Fund Analysis	x

FINANCIAL SECTION

Report of State Auditor and Inspector	1
Financial Statement:	
Statement of Receipts, Disbursements, and Changes in Cash Balances—Regulatory Basis (with Combining Information)—Major Funds.....	3
Notes to the Financial Statement.....	4

OTHER SUPPLEMENTARY INFORMATION

Comparative Schedule of Receipts, Expenditures, and Changes in Cash Balances—Budget and Actual—Budgetary Basis—General Fund.....	9
Comparative Schedule of Receipts, Expenditures, and Changes in Cash Balances—Budget and Actual—Budgetary Basis—County Health Department Fund	11
Combining Statement of Receipts, Disbursements, and Changes in Cash Balances—Regulatory Basis—Remaining Aggregate Funds	12
Notes to Other Supplementary Information	13
Schedule of Expenditures of Federal Awards	16
Note to the Schedule of Expenditures of Federal Awards.....	17

**GARVIN COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

INTERNAL CONTROL AND COMPLIANCE SECTION

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance With
Government Auditing Standards..... 18

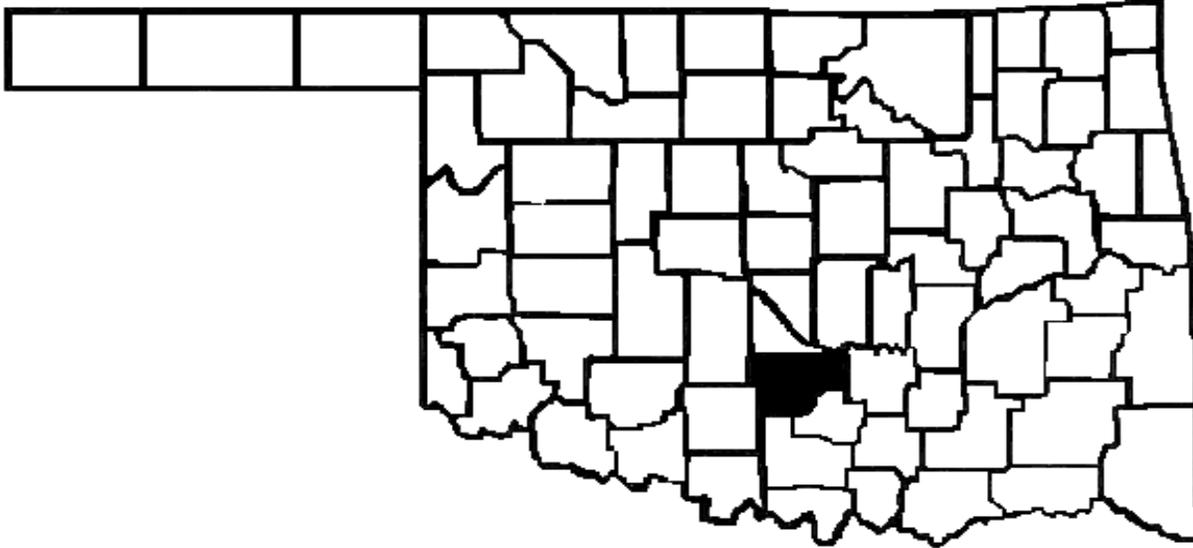
Independent Auditor's Report on Compliance With Requirements That Could Have a Direct
and Material Effect on Each Major Program and Internal Control Over Compliance in
Accordance With OMB Circular A-133 20

Schedule of Findings and Questioned Costs 22

Schedule of Prior Year Findings and Questioned Costs 36

INTRODUCTORY SECTION
UNAUDITED INFORMATION ON PAGES iii -ix
PRESENTED FOR INFORMATIONAL PURPOSES ONLY

**GARVIN COUNTY, OKLAHOMA
STATISTICAL INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**



Named for Samuel Garvin, a prominent Chickasaw Indian, Garvin County was once a part of the Chickasaw Nation, Indian Territory.

Pauls Valley, the county seat, was named for Smith Paul, the first white settler in this part of the Washita River Valley. In 1847 he described the area as “a section where the bottom land was rich and the blue stem grass grew so high that a man on horseback was almost hidden in its foliage.”

Annual events include the Pauls Valley Junior Livestock Show in March, Brick Fest and the Jackpot Pig Sale in May, Heritage Days and Rodeo in June, Fourth of July Celebration and the Christmas Parade of Lights in December.

For additional county information, call the county clerk’s office at 405-238-2772 or the Chamber of Commerce at 405-238-6491.

County Seat – Pauls Valley

Area – 813.66 Square Miles

County Population – 27,113
(2009 est.)

Farms – 1,666

Land in Farms – 500,804 Acres

Primary Source: Oklahoma Almanac 2011-2012

**GARVIN COUNTY OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Board of County Commissioners

District 1 – Kenneth Holden
District 2 – Shon Richardson
District 3 – Johnny Mann

County Assessor

Beverly Strickland

County Clerk

Lori Fulks

County Sheriff

Larry Rhodes

County Treasurer

Sandy Goggans

Court Clerk

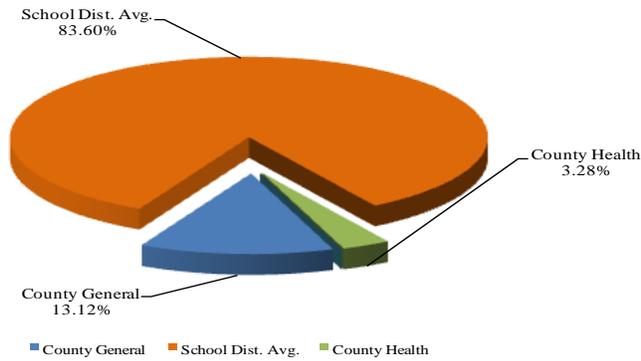
Cindy Roberts

District Attorney

Greg Mashburn

**GARVIN COUNTY, OKLAHOMA
AD VALOREM TAX DISTRIBUTION
SHARE OF THE AVERAGE MILLAGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

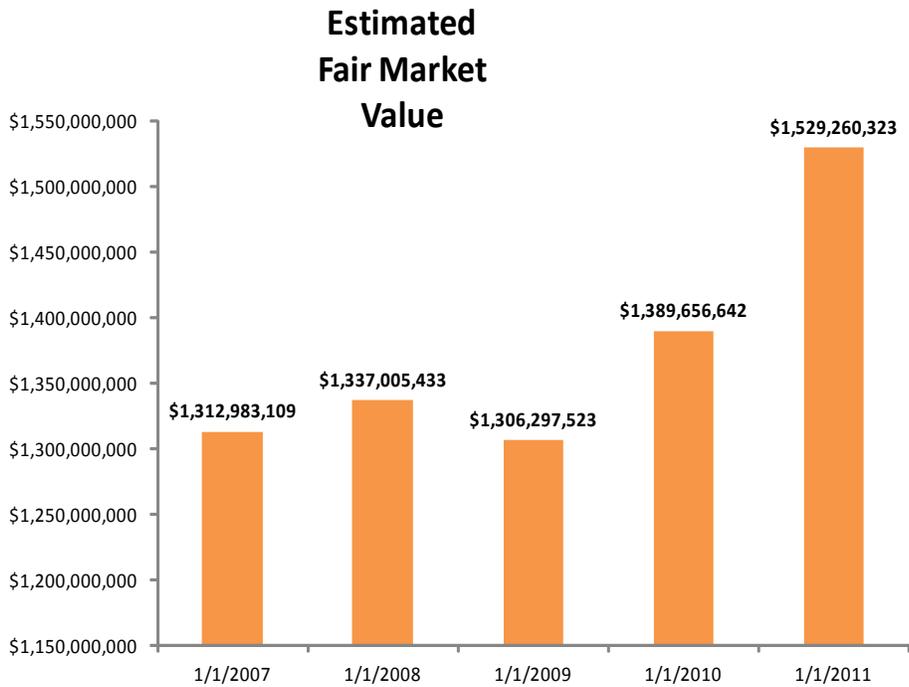
Property taxes are calculated by applying a millage rate to the assessed valuation of property. Millage rates are established by the Oklahoma Constitution. One mill equals one-thousandth of a dollar. For example, if the assessed value of a property is \$1,000.00 and the millage rate is 1.00, then the tax on that property is \$1.00. This chart shows the different entities of the County and their share of the various millages as authorized by the Constitution.



County-Wide Millages		School District Millages							
				Gen.	Bldg.	Skg.	Career		Total
							Tech	Common	
County General	10.27								
County Health	2.57	Stratford	I-2	36.51	5.22	22.01	11.25	4.11	79.10
		Paoli	I-5	35.96	5.14	13.56	11.25	4.11	70.02
		Maysville	I-7	35.99	5.14	-	11.25	4.11	56.49
		Lindsey	I-9	35.92	5.13	15.89	11.25	4.11	72.30
		Whitebead	D-16	36.01	5.14	-	11.25	4.11	56.51
		Pauls Valley	I-18	35.58	5.08	17.48	11.25	4.11	73.50
Pauls Valley Ambulance (City)	3.06	Wynnewood	I-38	35.96	5.14	4.85	11.25	4.11	61.31
Wynnewood EMS (SD)	3.08	Elmore City	I-72	36.32	5.19	10.07	11.25	4.11	66.94
		Byars	JD-4MC	37.03	5.29	-	11.25	4.11	57.68
		Bray-Doyle	JL-42	35.41	5.06	5.82	12.14	4.11	62.54
		Wayne	JL-10M	36.71	5.24	11.22	12.49	4.11	69.77
		Alex	JL-56G	35.00	5.00	-	15.00	4.11	59.11

**GARVIN COUNTY, OKLAHOMA
 ASSESSED VALUE OF PROPERTY
 TREND ANALYSIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

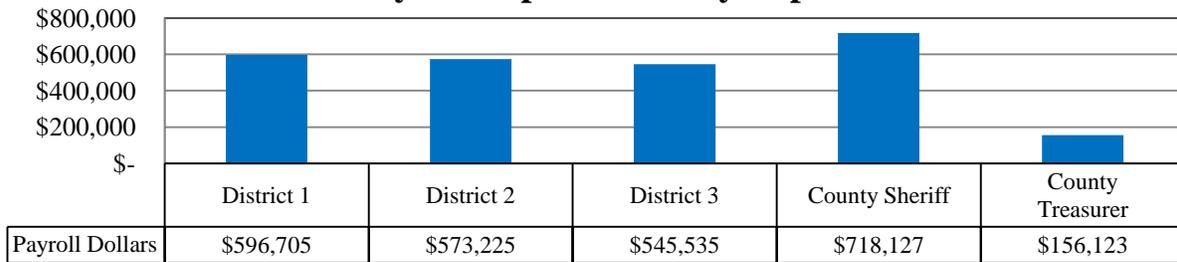
Valuation Date	Personal	Public Service	Real Estate	Homestead Exemption	Net Value	Estimated Fair Market Value
1/1/2011	\$79,322,034	\$26,526,430	\$89,720,243	\$7,683,684	\$187,885,023	\$1,529,260,323
1/1/2010	\$65,767,573	\$24,717,231	\$87,509,098	\$7,692,155	\$170,301,747	\$1,389,656,642
1/1/2009	\$59,824,024	\$20,871,218	\$85,547,378	\$7,650,692	\$158,591,928	\$1,306,297,523
1/1/2008	\$65,717,236	\$19,630,237	\$84,016,014	\$7,529,367	\$161,834,120	\$1,337,005,433
1/1/2007	\$55,197,319	\$22,933,340	\$77,764,153	\$7,395,791	\$148,499,021	\$1,312,983,109



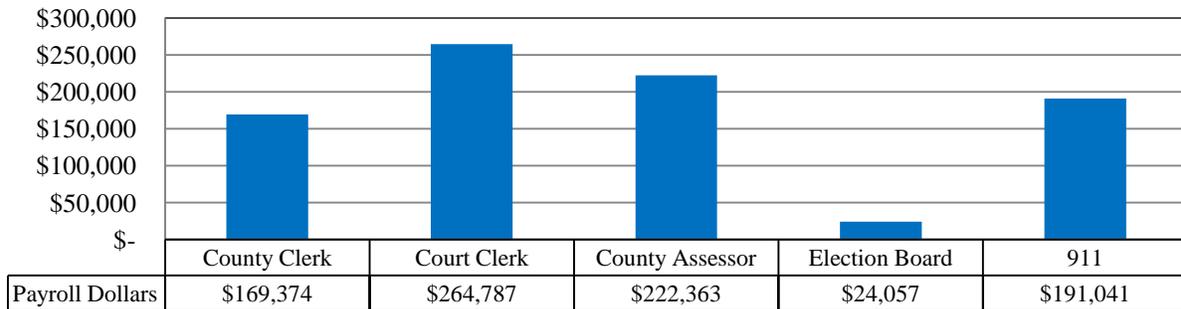
**GARVIN COUNTY, OKLAHOMA
COUNTY PAYROLL EXPENDITURES ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

County officers' salaries are based upon the assessed valuation and population of the counties. State statutes provide guidelines for establishing elected officers' salaries. The Board of County Commissioners sets the salaries for all elected county officials within the limits set by the statutes. The designated deputy or assistant's salary cannot exceed the principal officer's salary. Salaries for other deputies or assistants cannot exceed the principal officer's salary. The information presented below is for the fiscal year ended June 30, 2012.

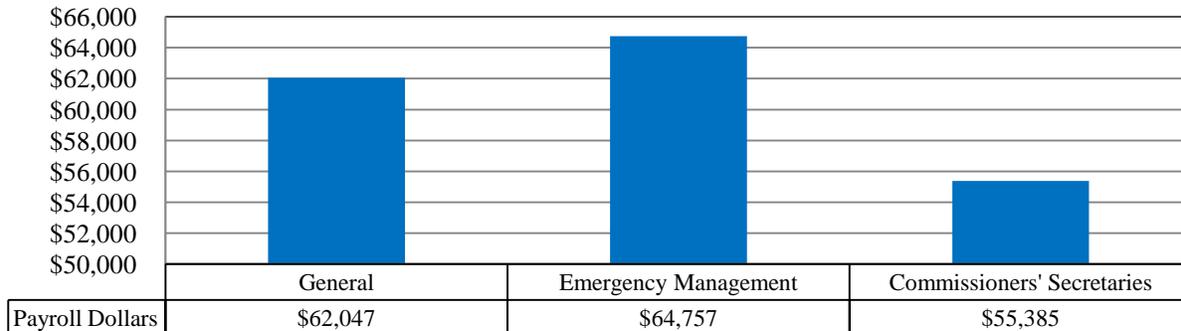
Payroll Expenditures by Department



Payroll Expenditures by Department



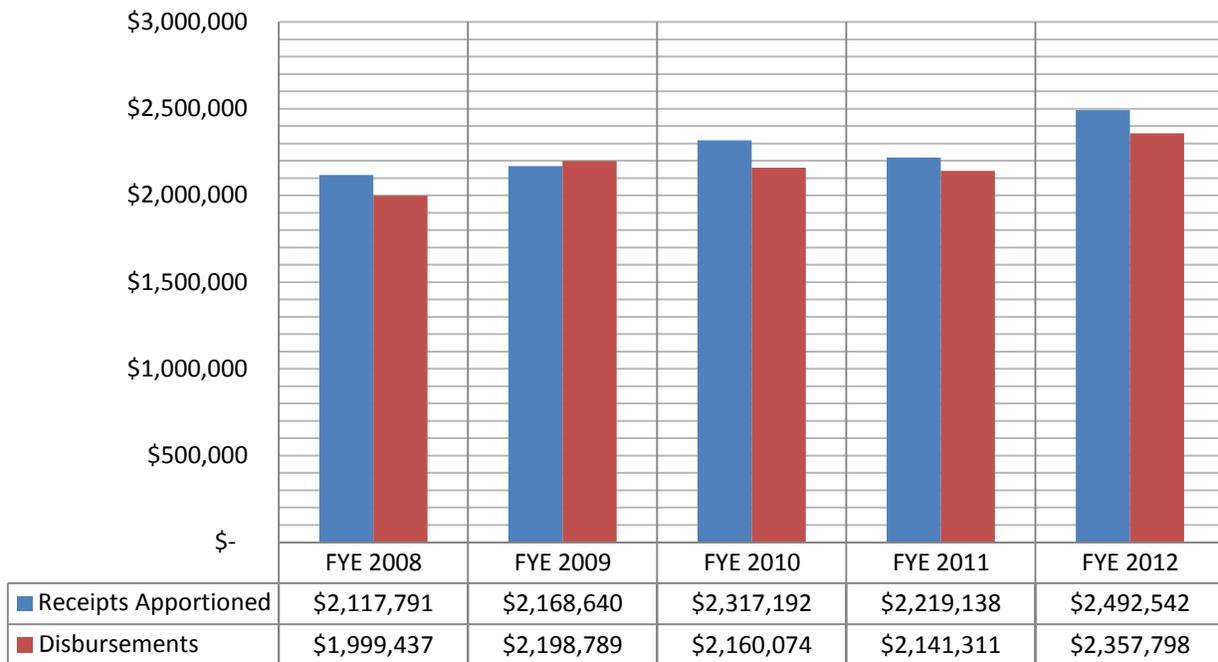
Payroll Expenditures by Department



**GARVIN COUNTY, OKLAHOMA
COUNTY GENERAL FUND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

County General Fund

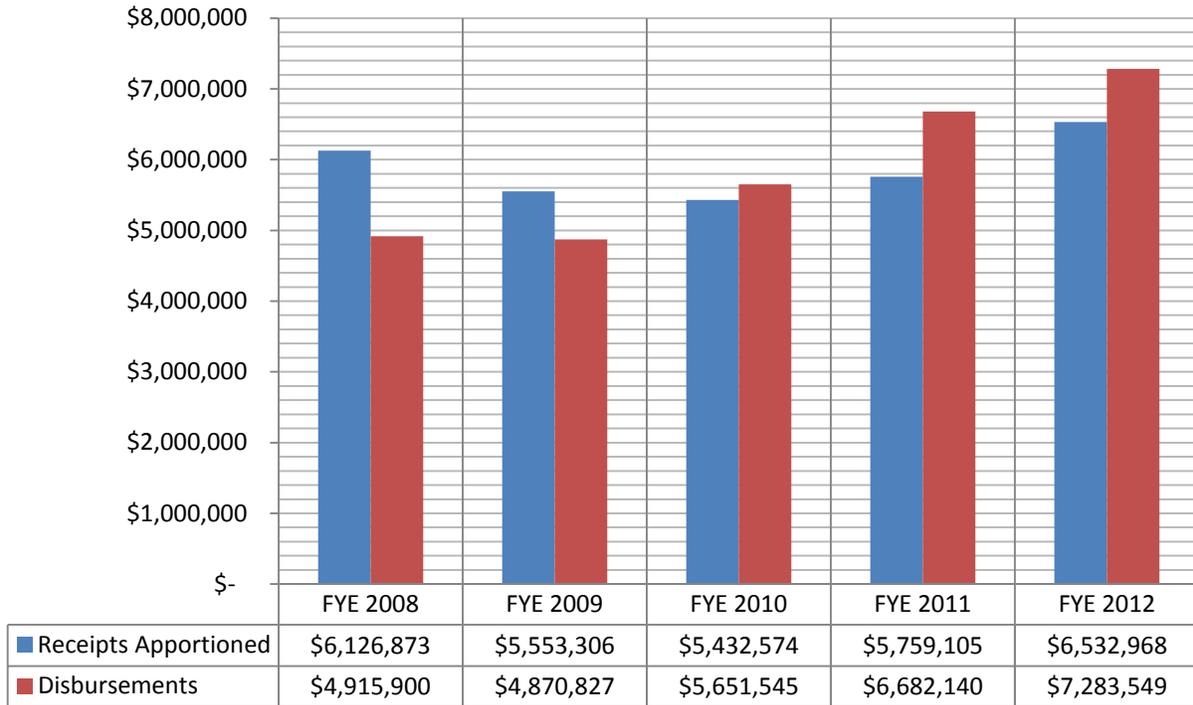
The Oklahoma Constitution and the Oklahoma Statutes authorize counties to create a County General Fund, which is the county’s primary source of operating revenue. The County General Fund is typically used for county employees’ salaries plus many expenses for county maintenance and operation. It also provides revenue for various budget accounts and accounts that support special services and programs. The Board of County Commissioners must review and approve all expenditures made from the County General Fund. The primary revenue source for the County General Fund is usually the county’s ad valorem tax collected on real, personal (if applicable), and public service property. Smaller amounts of revenue can come from other sources such as fees, sales tax, use tax, state transfer payments, in-lieu taxes, and reimbursements. The chart below summarizes receipts and disbursements of the County’s General Fund for the last five fiscal years.



**GARVIN COUNTY, OKLAHOMA
COUNTY HIGHWAY FUND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

County Highway Fund

The County receives major funding for roads and highways from a state imposed fuel tax. Taxes are collected by the Oklahoma Tax Commission. Taxes are imposed on all gasoline, diesel, and special fuel sales statewide. The County's share is determined on formulas based on the County population, road miles, and land area and is remitted to the County monthly. These funds are earmarked for roads and highways only and are accounted for in the County Highway Fund. The chart below summarizes receipts and disbursements of the County's Highway Fund for the last five fiscal years.



FINANCIAL SECTION



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Independent Auditor's Report

TO THE OFFICERS OF GARVIN COUNTY, OKLAHOMA

We have audited the combined total—all county funds on the accompanying regulatory basis Statement of Receipts, Disbursements, and Changes in Cash Balances of Garvin County, Oklahoma, as of and for the year ended June 30, 2012, listed in the table of contents as the financial statement. This financial statement is the responsibility of Garvin County's management. Our responsibility is to express an opinion on the combined total—all county funds on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, this financial statement was prepared using accounting practices prescribed or permitted by Oklahoma state law, which practices differ from accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Garvin County as of June 30, 2012, or changes in its financial position for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the combined total of receipts, disbursements, and changes in cash balances for all county funds of Garvin County, for the year ended June 30, 2012, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2014, on our consideration of Garvin County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the combined total of all county funds on the financial statement. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. The remaining Other Supplementary Information, as listed in the table of contents, is presented for purposes of additional analysis, and is not a required part of the financial statement. Such supplementary information has been subjected to the auditing procedures applied in the audit of the combined total—all county funds on the regulatory basis Statement of Receipts, Disbursements and Changes in Cash Balances and, in our opinion, is fairly stated, in all material respects, in relation to the combined total—all county funds. The information listed in the table of contents under Introductory Section has not been audited by us, and accordingly, we express no opinion on it.

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

June 16, 2014

REGULATORY BASIS FINANCIAL STATEMENT

GARVIN COUNTY, OKLAHOMA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—REGULATORY BASIS
(WITH COMBINING INFORMATION)—MAJOR FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Beginning Cash Balances July 1, 2011	Receipts Apportioned	Disbursements	Ending Cash Balances June 30, 2012
Combining Information:				
Major Funds:				
County General Fund	\$ 927,676	\$ 2,492,542	\$ 2,357,798	\$ 1,062,420
County Highway	3,856,671	6,532,968	7,283,549	3,106,090
Sheriff Service Fee	229,298	620,074	700,805	148,567
County Sinking	38,074	1,415	-	39,489
RT-105	1,573,119	561,719	56,387	2,078,451
County Health Department	372,573	449,186	334,176	487,583
Sales Tax	2,096,700	1,652,501	2,738,032	1,011,169
Use Tax	211,545	130,859	45,009	297,395
Remaining Aggregate Funds	1,607,603	958,730	1,028,298	1,538,035
Combined Total - All County Funds	\$ 10,913,259	\$ 13,399,994	\$ 14,544,054	\$ 9,769,199

The notes to the financial statement are an integral part of this statement.

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

1. Summary of Significant Accounting Policies

A. Reporting Entity

Garvin County is a subdivision of the State of Oklahoma created by the Oklahoma Constitution and regulated by Oklahoma Statutes.

The accompanying financial statement presents the receipts, disbursements, and changes in cash balances of the total of all funds under the control of the primary government. The general fund is the County's general operating fund, accounting for all financial resources except those required to be accounted for in another fund, where its use is restricted for a specified purpose. Other funds established by statute and under the control of the primary government are also presented.

The County Treasurer collects and remits material amounts of intergovernmental revenues and ad valorem tax revenue for other budgetary entities, including emergency medical districts, libraries, school districts, and cities and towns. The cash receipts and disbursements attributable to those other entities do not appear in funds on the County's financial statement; those funds play no part in the County's operations. Any trust or agency funds maintained by the County are not included in this presentation.

B. Fund Accounting

The County uses funds to report on receipts, disbursements, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Following are descriptions of the county funds included as combining information within the financial statement:

County General Fund – revenues are from ad valorem, officer's fees, interest earnings, and miscellaneous collections of the County. Disbursements are for the general operations of the County.

County Highway – revenues are from state imposed fuel taxes and disbursements are for the maintenance and construction of county roads and bridges.

Sheriff Service Fee – revenues are from fees charged for serving summons and notices. Disbursements are for any lawful expense of the Sheriff's office.

County Sinking – accounts for monies collected from ad valorem taxes for payments of bonds or judgments against the County.

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

RT-105 – accounts for monies collected from the Oklahoma Department of Transportation and are restricted for road and bridge projects.

County Health Department – revenues are from ad valorem taxes, miscellaneous fees charged by the health department, and state and federal funds. Disbursements are for the operation of the county health department.

Sales Tax – accounts for the sales tax collected and spend for the purpose of maintaining and operating the Garvin County Courthouse, Sheriff’s department/jail, and county roads and bridges.

Use Tax – accounts for sales tax remitted to the County by the Oklahoma Tax Commission and disbursements for the general operation of the County.

C. Basis of Accounting

The financial statement is prepared on a basis of accounting wherein amounts are recognized when received or disbursed. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred. This regulatory basis financial presentation is not a comprehensive measure of economic condition or changes therein.

Title 19 O.S. § 171 specifies the format and presentation for Oklahoma counties to present their financial statement in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) or on a regulatory basis. The County has elected to present their financial statement on a regulatory basis in conformity with Title 19 O.S. § 171. County governments (primary only) are required to present their financial statements on a fund basis format with, at a minimum, the general fund and all other county funds, which represent ten percent or greater of total county revenue. All other funds included in the audit shall be presented in the aggregate in a combining statement.

D. Budget

Under current Oklahoma Statutes, a general fund and a county health department fund are the only funds required to adopt a formal budget. On or before the first Monday in July of each year, each officer or department head submits an estimate of needs to the governing body. The budget is approved for the respective fund by office, or department and object. The County Board of Commissioners may approve changes of appropriations within the fund by office or department and object. To increase or decrease the budget by fund requires approval by the County Excise Board.

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

E. Cash and Investments

For the purposes of financial reporting, "Ending Cash Balances, June 30" includes cash and cash equivalents and investments as allowed by statutes. The County pools the cash of its various funds in maintaining its bank accounts. However, cash applicable to a particular fund is readily identifiable on the County's books. The balance in the pooled cash accounts is available to meet current operating requirements.

State statutes require financial institutions with which the County maintains funds to deposit collateral securities to secure the County's deposits. The amount of collateral securities to be pledged is established by the County Treasurer; this amount must be at least the amount of the deposit to be secured, less the amount insured (by, for example, the FDIC).

The County Treasurer has been authorized by the County's governing board to make investments. Allowable investments are outlined in statutes 62 O.S. § 348.1 and § 348.3.

All investments must be backed by the full faith and credit of the United States Government, the Oklahoma State Government, fully collateralized, or fully insured. All investments as classified by state statute are nonnegotiable certificates of deposit. Nonnegotiable certificates of deposit are not subject to interest rate risk or credit risk.

2. Ad Valorem Tax

The County's property tax is levied each October 1 on the assessed value listed as of January 1 of the same year for all real and personal property located in the County, except certain exempt property. Assessed values are established by the County Assessor within the prescribed guidelines established by the Oklahoma Tax Commission and the State Equalization Board. Title 68 O.S. § 2820.A. states, ". . . Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years."

Taxes are due on November 1 following the levy date, although they may be paid in two equal installments. If the first half is paid prior to January 1, the second half is not delinquent until April 1. Unpaid real property taxes become a lien upon said property on October 1 of each year.

3. Fuel Tax

The County receives major funding for roads and highways from a state imposed fuel tax. Taxes are collected by the Oklahoma Tax Commission. Taxes are imposed on all gasoline, diesel, and special fuel sales statewide. The County's share is determined on formulas based on the County

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

population, road miles, and land area and is remitted to the County monthly. These funds are earmarked for roads and highways only and are accounted for in the County Highway Fund.

4. Other Information

A. Pension Plan

Plan Description. The County contributes to the Oklahoma Public Employees Retirement Plan (the Plan), a cost-sharing, multiple-employer defined benefit pension plan administered by the Oklahoma Public Employees Retirement System (OPERS). Benefit provisions are established and amended by the Oklahoma Legislature. The Plan provides retirement, disability, and death benefits to Plan members and beneficiaries. Title 74, Sections 901 through 943, as amended, establishes the provisions of the Plan. OPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing OPERS, P.O. Box 53007, Oklahoma City, Oklahoma 73105 or by calling 1-800-733-9008.

B. Other Post Employment Benefits (OPEB)

In addition to the pension benefits described in the Pension Plan note, OPERS provides post-retirement health care benefits of up to \$105 each for retirees who are members of an eligible group plan. These benefits are funded on a pay-as-you-go basis as part of the overall retirement benefit. OPEB expenditure and participant information is available for the state as a whole; however, information specific to the County is not available nor can it be reasonably estimated.

C. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, primarily the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time; although, the County expects such amounts, if any, to be immaterial.

As of the end of the fiscal year, there were no claims or judgments that would have a material adverse effect on the financial condition of the County; however, the outcome of any lawsuit would not be determinable.

D. Sales Tax

The voters of Garvin County approved a one-half percent sales tax through a special election on February 13, 2007, that went into effect on July 1, 2007. This sales tax has a limited duration of seven years and terminates on June 30, 2014. The sales tax was established for the purpose of

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

maintaining and operating the Garvin County Courthouse, Sheriff's department and jail, and county roads and bridges. These funds are accounted for in the Sales Tax fund.

The voters of Garvin County approved a one-fourth of one percent of sales tax through an election on March 6, 2012, and went into effect March 6, 2012. This sales tax has an unlimited duration. The sales tax was established for the purpose of maintaining and operation the twelve fire departments of Garvin County and maintaining and operating the emergency management department of Garvin County. These funds are accounted for in the Sales Tax fund.

OTHER SUPPLEMENTARY INFORMATION

GARVIN COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	General Fund		
	Budget	Actual	Variance
Beginning Cash Balances	\$ 927,676	\$ 927,676	\$ -
Less: Prior Year Outstanding Warrants	(82,728)	(82,728)	-
Less: Prior Year Encumbrances	(20,886)	(16,812)	4,074
Beginning Cash Balances, Budgetary Basis	<u>824,062</u>	<u>828,136</u>	<u>4,074</u>
Receipts:			
Ad Valorem Taxes	1,521,751	1,566,350	44,599
Charges for Services	158,475	203,215	44,740
Intergovernmental Revenues	387,574	630,965	243,391
Miscellaneous Revenues	111,777	92,012	(19,765)
Total Receipts, Budgetary Basis	<u>2,179,577</u>	<u>2,492,542</u>	<u>312,965</u>
Expenditures:			
District Attorney	1,800	1,798	2
County Sheriff	438,928	438,739	189
County Treasurer	188,326	188,022	304
County Commissioners	80,090	78,005	2,085
County Commissioners OSU Extension	50,000	49,132	868
County Clerk	213,533	173,040	40,493
Court Clerk	165,081	163,424	1,657
County Assessor	149,613	145,985	3,628
Revaluation of Real Property	299,685	260,663	39,022
General Government	580,547	390,469	190,078
Excise-Equalization Board	3,000	2,691	309
County Election Board	103,417	86,775	16,642
Insurance - Benefits	560,515	352,845	207,670
County Purchasing Agent	44,879	39,875	5,004
Charity	12,000	1,855	10,145
Emergency Management	53,695	45,757	7,938
County Audit Budget	49,030	4,352	44,678
Free Fair Budget	9,500	7,161	2,339
Total Expenditures, Budgetary Basis	<u>3,003,639</u>	<u>2,430,588</u>	<u>573,051</u>

Continued on next page

GARVIN COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
GENERAL FUND - CONTINUED
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	General Fund		
	Budget	Actual	Variance
Continued from previous page			
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	\$ -	890,090	\$ 890,090
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances			
Add: Current Year Reserves		82,060	
Add: Current Year Outstanding Warrants		90,270	
Ending Cash Balance		\$ 1,062,420	

**GARVIN COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
COUNTY HEALTH DEPARTMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	County Health Department Fund		
	Budget	Actual	Variance
Beginning Cash Balances	\$ 372,573	\$ 372,573	\$ -
Less: Prior Year Outstanding Warrants	(17,622)	(17,622)	-
Less: Prior Year Reserves	(23,490)	(19,730)	3,760
Beginning Cash Balances, Budgetary Basis	331,461	335,221	3,760
Receipts:			
Ad Valorem Taxes	380,808	391,969	11,161
Charges for Services	-	5,061	5,061
Intergovernmental	21,590	50,806	29,216
Miscellaneous Revenues	28,473	1,350	(27,123)
Total Receipts, Budgetary Basis	430,871	449,186	18,315
Expenditures:			
Health and Welfare	762,332	417,121	345,211
Total Expenditures, Budgetary Basis	762,332	417,121	345,211
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	\$ -	367,286	\$ 367,286
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances			
Add: Current Year Reserves		89,717	
Add: Current Year Outstanding Warrants		30,580	
Ending Cash Balance		\$ 487,583	

GARVIN COUNTY, OKLAHOMA
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—REGULATORY BASIS—
REMAINING AGGREGATE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Beginning Cash Balances July 1, 2011	Receipts Apportioned	Disbursements	Ending Cash Balances June 30, 2012
Remaining Aggregate Funds:				
Resale Property	\$ 220,952	\$ 110,829	\$ 76,511	\$ 255,270
County Clerk Lien Fee	158,173	123,901	50,573	231,501
Treasurer Mortgage Tax Certification Fee	89,962	4,430	1,397	92,995
Community Service Sentencing Program	4,684	-	3,382	1,302
GOLTB 96	360,635	2,169	-	362,804
GOLTB 97	693	-	-	693
County Assessor Revolving Fund	34,805	4,104	5,416	33,493
Sheriff Training	2,385	5,613	5,173	2,825
Sheriff Drug Task Enforcement	1,986	-	774	1,212
County Assessor Hardware	160	-	-	160
Sheriff Drug Task Force	75	-	-	75
Hazard Mitigation Grant	2,785	-	-	2,785
CDBG-B Architect	-	190,754	190,754	-
Fair Barn	8,847	3,980	2,091	10,736
District Attorney Confinement	6,412	4,000	-	10,412
Civil Defense	19	-	-	19
Court Clerk Supplemental	86,917	145,000	197,500	34,417
911 Countywide	317,530	229,868	470,793	76,605
911 Wireless	286,451	126,916	18,485	394,882
Emergency Manager	5,381	1,000	4,034	2,347
RT 103	16,790	158	-	16,948
County Health Department Grant	-	5,000	642	4,358
Estray Cow	1,961	908	773	2,096
Reward Fund	-	100	-	100
Combined Total - Remaining Aggregate Funds	\$ 1,607,603	\$ 958,730	\$ 1,028,298	\$ 1,538,035

**GARVIN COUNTY, OKLAHOMA
NOTES TO OTHER SUPPLEMENTARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

1. Budgetary Schedules

The Comparative Schedules of Receipts, Expenditures, and Changes in Cash Balances—Budget and Actual—Budgetary Basis for the General Fund and the County Health Department Fund present comparisons of the legally adopted budget with actual data. The "actual" data, as presented in the comparison of budget and actual, will differ from the data as presented in the Combined Statement of Receipts, Disbursements, and Changes in Cash Balances with Combining Information because of adopting certain aspects of the budgetary basis of accounting and the adjusting of encumbrances and outstanding warrants to their related budget year.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in these funds. At the end of the year unencumbered appropriations lapse.

2. Remaining County Funds

Remaining aggregate funds as presented on the financial statement are as follows:

Resale Property – accounts for the collection of interest and penalties on delinquent taxes and the disposition of same as restricted by statute.

County Clerk Lien Fee – accounts for lien collections and disbursements as restricted by statute.

Treasurer Mortgage Tax Certification Fee – accounts for the collection of fees by the Treasurer for mortgage tax certificates and the disbursement of the funds as restricted by statute.

Community Service Sentencing Program – accounts for the collection of funding through the State Department of Corrections for administrative expenses and supervision of offenders.

GOLTB 96 – accounts for the collection of interest from invested general obligation limited tax bonds.

GOLTB 97 – accounts for the collection of interest from invested general obligation limited tax bonds.

County Assessor Revolving Fund – accounts for the collection of fees for copies restricted by state statute.

Sheriff Training – accounts for court ordered restitution, drug forfeitures, and donations and disbursed for training purposes only.

**GARVIN COUNTY, OKLAHOMA
NOTES TO OTHER SUPPLEMENTARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Sheriff Drug Task Enforcement – accounts for drug forfeitures and is used for payments for the purchase of illegal drugs in sting operations.

County Assessor Hardware – accounts for the collection of funding through the state for computer equipment.

Sheriff Drug Task Force – accounts for drug forfeitures and used to purchase equipment.

Hazard Mitigation Grant – accounts for grant funds received from the Federal Emergency Management Agency; disbursements are made to individuals for safe room projects.

CDBG-B Architect – accounts for grant funds received from the Department of Commerce; disbursements are made as per the grant agreement.

Fair Barn – accounts for the collection of revenue generated from building rent, booth rental, and other fees.

District Attorney Confinement – accounts for the collection of incarceration costs and disbursed in accordance with state statutes.

Civil Defense – accounts for the receipt and disbursement of funds from state and local governments for civil defense purposes.

Court Clerk Supplemental – accounts for monies transferred from the Court Fund for payroll.

911 Countywide – accounts for monies received from private telephone companies for the operations of emergency 911 services.

911 Wireless – accounts for monies received from the wireless telephone companies for operation of the emergency 911 services.

Emergency Manager – accounts for monies collected from SLA grants and disbursed operations of the command center for the emergency manager.

RT 103 – accounts for monies collected from Oklahoma Department of Transportation and disbursements are restricted for bridge projects.

County Health Department Grant – accounts for monies received for a NACHO grant and disbursed for Medical Reserve Core.

Estray Cow – accounts for monies collected from the sale of stray animals and disbursed for food, shelter, and medical for the stray animals. Money is transferred to a different account after 1 year.

**GARVIN COUNTY, OKLAHOMA
NOTES TO OTHER SUPPLEMENTARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Reward Fund – accounts for monies collected from fines for dumping/littering and disbursed for “No Dumping” signs.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed Through State Department of Commerce:			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		\$ 190,754
Total U.S. Department of Housing and Urban Development			<u>190,754</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through the Oklahoma Department of Emergency Management			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-1876	469,466
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR- 1883	319,416
Total CFDA # 97.036			<u>788,882</u>
Emergency Management Performance Grants	97.042		<u>8,750</u>
Total U.S. Department of Homeland Security			<u>797,632</u>
Total Expenditures of Federal Awards			<u><u>\$ 988,386</u></u>

**GARVIN COUNTY, OKLAHOMA
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Garvin County, and is presented on the *cash basis of accounting*. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

INTERNAL CONTROL AND COMPLIANCE SECTION



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

TO THE OFFICERS OF
GARVIN COUNTY, OKLAHOMA

We have audited the combined totals—all funds of the accompanying Combined Statement of Receipts, Disbursements, and Changes in Cash Balances of Garvin County, Oklahoma, as of and for the year ended June 30, 2012, which comprises Garvin County's basic financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated June 16, 2014. Our report on the basic financial statement was adverse because the statement is not a presentation in conformity with accounting principles generally accepted in the United States of America. However, our report also included our opinion that the financial statement does present fairly, in all material respects, the receipts, disbursements, and changes in cash balances – regulatory basis of the County for the year ended June 30, 2012, on the basis of accounting prescribed by Oklahoma state law, described in Note 1. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Garvin County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Garvin County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Garvin County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control described in the accompanying schedule of findings and questioned costs to be material weaknesses in internal control over financial reporting. 2012-1, 2012-2, 2012-3, and 2012-9.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control described in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting. 2012-10.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Garvin County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2012-3.

We noted certain matters that we reported to the management of Garvin County, which are included in Section 4 of the schedule of findings and questioned costs contained in this report.

Garvin County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Garvin County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, those charged with governance, others within the entity, and is not intended to be and should not be used by anyone other than the specified parties. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

June 16, 2014



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Independent Auditors Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

TO THE OFFICERS OF
GARVIN COUNTY, OKLAHOMA

Compliance

We have audited the compliance of Garvin County, Oklahoma, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on Garvin County's major federal program for the year ended June 30, 2012. Garvin County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of Garvin County's management. Our responsibility is to express an opinion on Garvin County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Garvin County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Garvin County's compliance with those requirements.

In our opinion, Garvin County, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Garvin County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Garvin County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Garvin County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2012-11 and 2012-12 to be material weaknesses.

We noted certain matters that we reported to the management of Garvin County, which are included in Section 4 of the schedule of findings and questioned costs contained in this report.

Garvin County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Garvin County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, those charged with governance, others within the entity, and is not intended to be and should not be used by anyone other than the specified parties. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S., section 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

June 16, 2014

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

SECTION 1—Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued:.....Adverse as to GAAP; unqualified as to statutory presentation

Internal control over financial reporting:

- Material weakness(es) identified?..... Yes
- Significant deficiency(ies) identified? Yes

Noncompliance material to financial statements noted?..... Yes

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?..... Yes
- Significant deficiency(ies) identified? None reported

Type of auditor's report issued on
compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported
in accordance with section 510(a) of Circular A-133?..... Yes

Identification of Major Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between
Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?..... No

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

SECTION 2—Findings related to the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Finding 2012-1—Inadequate Segregation of Duties Over Cash Receipts and Cash Balances

Condition: The County Treasurer has segregated the duties of preparing/reviewing deposits and performing bank reconciliations; however, the employees who perform these duties also issue receipts and prepare journal entries. In addition, all employees work from the same two cash drawers. For mail-in payments, all employees can open the mail and issue receipts. A daily mail log is not maintained, and there is no independent oversight of the accuracy of the compilation of the monthly reports.

Cause of Condition: In order to provide prompt services to the citizens of Garvin County and for ease of operations, the County Treasurer's office utilizes all employees to issue receipts. Additionally, due to the limited number of personnel, one individual is sometimes responsible for all key functions of the office.

Effect of Condition: A single person having responsibility for more than area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriations of funds not being detected in a timely manner.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends the following key accounting functions of the Treasurer's office be adequately segregated:

- Issuing receipts.
- Preparing/reviewing deposits and taking them to the bank.
- Maintaining accounting ledgers and reconciling bank statements.

In addition, OSAI recommends establishing a system of internal controls to adequately protect the collections of the Treasurer's office, which include but are not limited to the following:

- Establish separate cash drawers for all employees receiving cash.
- Compile a daily log of mailed in payments.

In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating internal controls to mitigate the risks involved with a concentration of duties. Compensating internal controls would include separating key processes and/or critical functions of the office, and having management review and approve accounting functions.

Management Response:

County Treasurer: Bank statements are segregated somewhat, as we do not allow the employee making the deposits to the general bank account to reconcile the general bank account statement, nor do we allow the employee that does the official deposit to reconcile the official depository bank statement. After bank statements are balanced, they are reviewed and will be approved by the County Treasurer. We are

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

reviewing our options at this time in order to decide the most efficient way to establish separate cash drawers, and prepare a daily mail log. The monthly report will be approved and initialed by two people.

Criteria: Effective internal controls require that key functions within a process be adequately segregated to allow for prevention and detection of errors and possible misappropriation of funds.

Finding 2012-2—Inadequate Internal Controls and Noncompliance Over the Disbursement Process

Condition: We noted the following weaknesses regarding the disbursement process:

- The Purchasing Agent reviews the supporting documentation and the purchase order for accuracy and completion, makes any needed adjustments, prints warrants, and mails the signed warrants to the vendors.
- The duties of processing payroll are not adequately segregated. The Payroll Clerk enrolls new hires, makes payroll changes, runs verification reports, prints payroll checks, distributes the payroll checks, and maintains personnel files.

While testing sixty-five purchase orders, we noted the following:

- Four were not properly reviewed and/or authorized.
- Two were not timely encumbered.
- Nine were not supported with proper documentation, (i.e., receiving reports).

Cause of Condition: Procedures have not been designed to adequately segregate key accounting functions regarding the disbursement process to ensure compliance with purchasing statutes.

Effect of Condition: These conditions resulted in noncompliance with state statute, laws, regulations, and/or legislative intent, and could result in unrecorded transactions, misstated financial reports, undetected errors, and misappropriation of funds.

Recommendation: OSAI recommends the County implement a system of internal controls over the disbursement process. Such controls may include an independent verification of the accuracy of components necessary to initiate and authorize expenditures, and the segregation of the person entering the purchase orders and the custody of the blank warrant stock.

OSAI recommends the following key accounting functions of the payroll process be adequately segregated:

- Posting new hires and/or making payroll changes to the payroll system,
- Maintaining personnel files,
- Performing the direct deposit, and
- Preparing end of month payroll reports.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Further, OSAI recommends County officials implement procedures to ensure that purchases comply with Title 19 O.S. § 1500-1505.

Management Response:

County Clerk: Management is aware of this condition and will work to implement compensating controls to mitigate the risks involved with a concentration of duties.

Purchase orders that are not timely encumbered are marked by the Purchasing Agent with a red stamp stating the day the purchase order was encumbered, the day of the invoice, and the date on the receiving report. The County Clerk's office repeatedly advises requisitioning officers of the need to have purchase orders timely encumbered.

All purchase orders, excluding payroll and travel claims, will have a signed receiving report attached.

The key payroll processes will be separated where possible. All reviews will be documented and dated.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. Internal controls should be designed to analyze and check accuracy, completeness, and authorization of disbursements and/or transactions. To help ensure a proper accounting of funds, the duties of processing, authorization, and distribution should be segregated. Effective internal controls require that management properly implement procedures to ensure that purchases are in compliance with Title 19 O.S. § 1500 - 1505.

Finding 2012-3—Inadequate Internal Controls and Noncompliance Over Pledged Collateral

Condition: Based upon inquiry of the County Treasurer's staff and observation of records, we noted the following:

- The County Treasurer did not document that pledged collateral was monitored on a daily basis to ensure that County deposits were secure.
- Significant controls have not been adequately implemented to ensure daily bank balances are sufficiently collateralized.

Additionally, the County's general bank account was not adequately pledged as follows:

- October 12, 2011, in the amount of \$5,600,414.29.
- October 31, 2011, in the amount of \$ 5,291,429.03.

Additionally, the County's official depository bank account was not adequately pledged as follows:

- November 1, 2011, in the amount of \$250,287.50.
- December 29, 2011, in the amount of \$250,287.50.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Cause of Condition: Policies and procedures have not been designed, implemented, or documented to ensure that county funds are adequately secured with pledged collateral.

Effect of Condition: These conditions resulted in noncompliance with state statute. Further, failure to monitor pledged collateral amounts resulted in unsecured county funds and could result in possible loss of county funds.

Recommendation: OSAI recommends that the County Treasurer implement a system of internal controls to provide reasonable assurance that county funds are adequately secured. Further, OSAI recommends the County Treasurer maintain a ledger of daily bank balances and compare to the market value of pledged securities to ensure that county funds are adequately secured.

Management Response:

County Treasurer: We will begin checking the pledged balance against the bank balance daily to verify that we are adequately pledged.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions, and safeguarding assets from misappropriation.

In addition, effective internal controls require that monitoring pledged securities be performed on a daily basis to ensure compliance with Title 62 O.S. § 517.4.

Finding 2012-9—Inadequate County-Wide Controls

Condition: County-wide controls regarding Risk Management and Monitoring have not been designed.

Cause of Condition: Procedures have not been designed to address risks of the County.

Effect of Condition: This condition could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends that the County design procedures to identify and address risks. OSAI also recommends that the County design monitoring procedures to assess the quality of performance over time. These procedures should be written policies and procedures and could be included in the County's policies and procedures handbook.

Management Response:

BOCC Chairman, County Clerk, and County Treasurer: The Board of County Commissioners will work together with all County Officials to develop a plan to monitor the County's internal controls to ensure that audit findings and other reviews are properly resolved.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Criteria: Internal control is an integral component of an organization's management that provides reasonable assurance that the objectives of effectiveness and efficiency of operations, reliability of financial reporting and compliance with laws and regulations are being made. Internal control comprises the plans, methods, and procedures used to meet missions, goals, and objectives. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. County management is responsible for designing a county-wide internal control system comprised of Risk Assessment and Monitoring for the achievement of these goals.

Risk Assessment is a component of internal control which should provide for an assessment of the risks the County faces from both internal and external sources. Once risks have been identified, they should be analyzed for their possible effect. Management then has to formulate an approach for risk management and decide upon the internal control activities required to mitigate those risks and achieve the internal control objectives.

Monitoring is a component of internal control which should assess the quality of performance over time and ensure that the findings of audits and other reviews are promptly resolved. Ongoing monitoring occurs during normal operations and includes regular management and supervisory activities, comparisons, reconciliations, and other actions people take in performing their duties. It includes ensuring that management know their responsibilities for internal control and the need to make control monitoring part of their regular operating process.

Finding 2012-10—Disaster Recovery Plan

Condition: The offices of County Assessor, County Sheriff, and Court Clerk do not have a written Disaster Recovery Plan.

Cause of Condition: A formal, written Disaster Recovery Plan with regard to the accounting and records was not designed due to the County being unaware for the need of such a procedure.

Effect of Condition: Failure to have a current formal Disaster Recovery Plan could result in the County being unable to function in the event of a disaster. The lack of a formal plan could cause significant problems in ensuring county business could continue uninterrupted.

Recommendation: OSAI recommends that each elected official develop a Disaster Recovery Plan that addresses how critical information and systems within their offices would be restored in the event of a disaster. The Plan should include the following:

- Current names, addresses, contact numbers of key county personnel and their roles and responsibilities of information services function.
- Listing of contracted service providers.
- Information on location of key resources, including back-up site for recovery operating system, application, data files, operating manuals and program/system/user documentation.
- Alternative work locations once IT resources are available.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Management Response:

County Assessor, County Sheriff, and Court Clerk: A Disaster Recovery Plan will be completed and filed with the County Clerk.

Criteria: An important aspect of internal control is the safeguarding of assets which includes adequate Disaster Recovery Plans. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention in a County being unable to function in the event of a disaster. Disaster Recovery Plan(s) are an integral part of county operations to ensure that business can be continued as usual in the event of a disaster. Each office or the county as a whole should have a current, detailed Disaster Recovery Plan on file and should be aware of its content.

According to the standards of the Information Systems Audit and Control Association (CobiT, Deliver and Support 4), information services function management should ensure that a written Disaster Recovery Plan is documented and contains guidelines and instructions for the County to follow in the event of a disaster.

SECTION 3—Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

Finding 2012-11—Inadequate Internal Controls Over Federal Compliance Requirements – FEMA (Repeat Finding)

PASS-THROUGH GRANTOR: Oklahoma Department of Emergency Management

FEDERAL AGENCY: United States Department of Homeland Security

CFDA NO: 97.036

FEDERAL PROGRAM NAME: Disaster Grants - Public Assistance (Presidentially Declared Disasters)

FEDERAL AWARD NUMBER: DR-1876, DR-1883

FEDERAL AWARD YEAR: 2012

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Matching, Level of Effort, Earmarking; Period of Availability of Federal Funds; Procurement and Suspension and Debarment; and Special Tests and Provisions

QUESTIONED COSTS: -\$0-

Condition: During the process of documenting the County's internal controls regarding federal disbursements, we noted that Garvin County has not established procedures to ensure compliance with the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Matching, Level of Effort, Earmarking; Period of Availability of Federal Funds; Procurement and Suspension and Debarment; and Special Tests and Provisions.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Cause of Condition: Procedures have not been designed to ensure federal expenditures are made in accordance with federal compliance requirements.

Effect of Condition: This condition could result in noncompliance to grant requirements and loss of federal funds to the County.

Recommendation: OSAI recommends the County gain an understanding of requirements for these programs and implement internal control procedures to ensure compliance with requirements.

Management Response:

County Commissioner District 1, 2, and 3: Garvin County, to the best of its ability, will implement procedures to correct this issue. The Board of County Commissioners will communicate, with the County Clerk, and the County Treasurer, the grant requirements and allowable costs associated with each federal grant the County receives. We will work with all County Officials to go over all grants and federal monies that Garvin County receives to ensure that proper internal controls are implemented.

Criteria: *OMB A-133, Subpart C, §___.300* reads as follows:

Subpart C—Auditees

§___.300 Auditee responsibilities.

The auditee shall:

(b) Maintain internal controls over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have material effect on each of its Federal programs.

Further, accountability and stewardship should be overall goals in management's accounting of federal funds. Internal controls should be designed to monitor compliance with laws and regulations pertaining to grant contracts.

Finding 2012-12—County-Wide Controls Over Major Programs – FEMA

PASS-THROUGH GRANTOR: Oklahoma Department of Emergency Management

FEDERAL AGENCY: United States Department of Homeland Security

CFDA NO: 97.036

FEDERAL PROGRAM NAME: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

FEDERAL AWARD NUMBER: DR-1876, DR-1883

FEDERAL AWARD YEAR: 2012

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Matching, Level of Effort, Earmarking; Period of Availability of Federal Funds; Procurement and Suspension and Debarment; and Special Tests and Provisions

QUESTIONED COSTS: \$-0-

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Condition: County-wide controls regarding Control Environment, Risk Assessment, Information and Communication, and Monitoring have not been designed.

Cause of Condition: Procedures have not been designed to ensure the County is in compliance with grant requirements.

Effect of Condition: This condition could result in noncompliance to grant requirements.

Recommendation: OSAI recommends the County implement a system of internal controls to ensure compliance with grant requirements.

Management Response:

County Commissioner District 1, 2, and 3: We will work to implement a risk management plan. We will implement controls to help make sure we are in compliance with all grant requirements and that federal funds are expended in accordance with grant agreements and in a timely manner. We will ensure that employees have the current and correct compliance supplement to work from. Furthermore, we will work with the County Treasurer and County Clerk's office to ensure that all checks and balances are done correctly.

Criteria: Internal control is an integral component of an organization's management that provides reasonable assurance that the objectives of effectiveness and efficiency of operations, reliability of financial reporting and compliance with laws and regulations are being made. Internal control comprises the plans, methods, and procedures used to meet missions, goals, and objectives. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. County management is responsible for designing a county-wide internal control system comprised of Control Environment, Risk Assessment, Information and Communication, and Monitoring for the achievement of these goals.

SECTION 4—This section contains certain matters not required to be reported in accordance with *Government Auditing Standards*. However, we believe these matters are significant enough to bring to management's attention. We recommend that management consider these matters and take appropriate corrective action.

Finding 2012-4 – Inadequate Internal Controls and Noncompliance Over Court Fund Expenditures

Condition: Upon inquiry and observation of the Court Fund expenditure process, it was noted that the Court Clerk solely performs key duties with no independent verification of accuracy. The Court Clerk initiates and prepares the claim, attaches and verifies supporting documentation to claim, certifies that goods/services were received, signs the claim along with the District Judge, and prepares and signs checks.

While testing twenty-five voucher claims, we noted the following:

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

- One voucher claim could not be located.
- Two voucher claims were not properly itemized.
- Six voucher claims were not supported by the proper documentation.

Cause of Condition: Policies and procedures have not been designed and implemented to address the lack of segregation of duties over expending Court Fund monies.

Effect of Condition: These conditions resulted in noncompliance with state statute. A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, undetected errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: OSAI recommends the Court Clerk design and implement procedures to ensure a proper segregation of duties over the expenditures processes.

The following key accounting functions of the receipting process should be adequately segregated:

- Preparation of claims,
- Initiation of payment,
- Printing and signing of vouchers, and
- Monthly reconciliation with the County Treasurer.

Further, OSAI recommends the Court Clerk implement procedures to ensure that Court Fund expenditures comply with Title 20 O.S. § 1304.

Management Response:

Court Clerk: We will implement compensating controls to mitigate the risks involved with a concentration of duties. I will have a deputy verify the claims and have the Treasurer sign and date the end of the month report to document that the balance agrees with her ledger. I will also review all claims to ensure compliance with state statute.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.

Finding 2012-7—Inadequate Internal Controls and Noncompliance Over the Inmate Trust and Sheriff Commissary Funds

Condition: An examination of the Inmate Trust and Sheriff Commissary Funds reflected the following weaknesses:

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

- One employee performs all of the daily activity in the Inmate Trust Fund such as issuing receipts, balancing the cash drawer, preparing deposit slips, and posting payments to inmate records. In addition, this employee has custody of the bank statements.
- Receipts issued were not being issued in sequential order.
- Voided receipt numbers were re-used or the voided receipts were not retained.
- A ledger of inmate trust funds was not maintained.
- Expenditures were being made from the Inmate Trust Fund rather than the Sheriff Commissary Fund.
- The Sheriff's office did not file an annual report for the Sheriff Commissary Fund with the Board of County Commissioners by January 15th, of each year.

Cause of Condition: Policies and procedures have not been designed regarding the Inmate Trust and Sheriff Commissary Funds.

Effect of Condition: These conditions resulted in noncompliance with state statutes, laws, regulations, or legislative intent. Also, without proper accounting and safeguarding of the Inmate Trust Fund, there is an increased risk of misappropriation of funds.

Recommendation: OSAI recommends the following:

- Key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.
- Expenditures should be made from the Sheriff Commissary Fund in accordance with Title 19 O.S. § 180.43.
- All receipts should be issued in numerical order.
- Inmate Trust Fund monies should be maintained in a manner that reflects all Inmate Trust Fund deposits, disbursements, and account balances. The Inmate Trust Fund balances should be reconciled to the bank statements each month.
- The Sheriff should file an annual commissary report with the County Commissioners by January 15th, of each year.

Management Response:

County Sheriff: We will implement compensating controls to mitigate the risks involved with a concentration of duties. Inmate Trust Fund checks will only be issued to refund monies to inmates or to transfer funds to the Sheriff Commissary Fund for inmate expenditures.

Criteria: The overall goal of effective internal controls is to demonstrate accountability and stewardship. To help ensure a proper accounting of funds, no one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions. All collections should be receipted in sequential order and deposited daily, two authorized signatures should be required on all Inmate Trust Fund checks, bank reconciliations should be performed each month, and contracts should be approved by the Board of County Commissioners, contain all pertinent information, and be on file with the County.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Title 19 O.S. § 180.43(D) states in part, “Any funds received pursuant to said operations shall be the funds of the county where the persons are incarcerated and shall be deposited in the Sheriff’s Commissary Account. The sheriff shall be permitted to expend the funds to improve or provide jail services. The sheriff shall be permitted to expend any surplus in the Sheriff’s Commissary Account for administering expenses for training equipment, travel, or for capital expenditures. The claims for expenses shall be filed with and allowed by the board of county commissioners in the same manner as other claims. The Sheriff shall receive no compensation for the operation of said commissary. The sheriff shall file an annual report on any said commissary under his or her operation no later than January 15 of each year.”

Title 19 O.S. § 531(A) states in part, “The county sheriff may establish a checking account, to be designated the “Inmate Trust Checking Account.” The county sheriff shall deposit all monies collected from inmates incarcerated in the county jail into this checking account and may write checks to the Sheriff’s Commissary Account for purchases made by the inmate during his or her incarceration and to the inmate from unencumbered balances due the inmate upon his or her discharge.”

Finding 2012-8—Inadequate Internal Controls and Noncompliance Over Fixed Assets and Consumable Inventories

Condition: Upon inquiry and observation of fixed assets and consumable inventory records, the following weaknesses were noted:

- **District 1, 2, and 3:** The consumable inventory process is not adequately segregated. One individual verifies the goods were received, records the items on the inventory cards, and performs a visual verification of the items on hand. Documentation of a periodic independent review of the consumable inventory records is not maintained.

Also, of the eighteen consumable items tested, the following was noted:

District Office	Description	Amount on Inventory	Amount Visually Verified
District 1	New Steel Pipe 2 3/8”	200’	168’
District 1	Used H-Beam	31’	46’
District 1	Sign – 40 MPH	23	20
District 1	Tinhorn 18x24” 16 Gauge	15	2
District 2	Sign – Reduced Speed	10	9
District 2	Steel Pipe 12 2/3”	629’	624.3’
District 2	Steel Pipe 2 7/8”	1,633’	1,605’

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Additionally, our test of forty-nine fixed assets reflected that the following eight items were not visibly marked with county identification numbers and/or “Property of Garvin County:”

County ID Number	Description of Item	County Office
D251-227-001	Belshe Trailer	District 1
D251-439-004	Hydro Tek Hot Washer	District 1
D253-304-013	JD 6405 Tractor Cab	District 3
D253-348-017	FrueHauf Belly Dump Trailer	District 3
D253-441-012	Tiger Rotary Mower	District 3
F105-010	Wooden Desk	County Clerk
B226-002	3M Projector	Sheriff
H224-003	Digital Camera	Assessor

Additionally, our test of forty-nine fixed assets reflected that the following three items were included on the inventory listing; however, they were not located or visually verified:

County ID Number	Description of Item	County Office
H102-015	Light Blue Chair	Assessor
H102-022	Burgundy Low back	Assessor
H105-007	Hon Desk	Assessor

Cause of Condition: Procedures have not been designed and implemented by county officers for the accurate reporting of fixed assets and consumable inventories, as well as procedures to ensure that equipment is properly marked.

Effect of Condition: These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of county assets may be more likely to occur when the County does not have procedures in place to account for fixed assets and consumable inventories.

Recommendation: OSAI recommends the County comply with Title 19 O.S. § 178.1 by maintaining inventory records and properly marking assets with county identification numbers, and performing and documenting a periodic inventory of fixed assets. The verification should be performed by an individual independent of the fixed asset recordkeeping process. Additionally, OSAI recommends the County comply with Title 69 O.S. § 645 by designing procedures to ensure that all equipment is properly marked with county identification numbers and “Property of Garvin County.”

Management Response:

County Commissioner District 1, 2, and 3: The Board of County Commissioners will work to implement a system of internal controls over the consumable inventory records and will implement compensating controls to mitigate the risks involved with a concentration of duties.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

County Clerk: We will maintain documentation of the physical inventory in the future. We will also work to ensure that all items are properly marked with county identification numbers.

County Commissioner District 1: We will perform an annual inventory count and retain documentation. We will also work to ensure that all items are properly marked with county identification numbers.

County Commissioner District 2: We will perform an annual inventory count and retain documentation.

County Commissioner District 3: We will perform an annual inventory count and retain documentation. We will also work to ensure that all items are properly marked with county identification numbers.

County Sheriff: We will perform an annual inventory count and retain documentation. We will also work to ensure that all items are properly marked with county identification numbers.

County Treasurer: We will maintain documentation of the physical inventory in the future.

Court Clerk: We will maintain documentation of the physical inventory in the future.

County Assessor: We will maintain documentation of the physical inventory in the future. We will update inventory records to indicate that the desk and two chairs were transferred to emergency management.

Criteria: An important aspect of internal controls is the safeguarding of assets. Internal controls constitute a process affected by an entity's governing body, management and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of fixed assets, and safeguarding consumable items from loss, damage, or misappropriation.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Finding 2008-6 – Internal Controls – Compliance Requirements A, B, and C

PASS-THROUGH GRANTOR: Oklahoma Department of Emergency Management

FEDERAL AGENCY: United States Department of Homeland Security

CFDA NO: 97.036

FEDERAL PROGRAM NAME: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

FEDERAL AWARD NUMBER: 1678, 1723, 1712

FEDERAL AWARD YEAR: 2007 and 2008

CONTROL CATEGORY: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Cash Management

QUESTIONED COSTS: \$-0-

Finding Summary: During the process of documenting the County’s internal controls regarding federal disbursements, we noted the County has not designed and implemented formal internal controls for all of the compliance requirements of its major program, Disaster Grants - Public Assistance (Presidentially Declared Disasters), as required by OMB Circular A-133. The County has not designed controls to ensure compliance with Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Cash Management.

Status: Finding 2008-6 was not corrected, and resulted in Repeat Finding 2012-11.



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